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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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August 8, 2008

Marjorie L. Melton, PE, President
Board of Public Service
City Hall Room 301
St. Louis, MO 63103

RE: Fiscal Monitoring Report of City of St. Louis Board of Public Service,
Community Development Block Grant (CDBG), Neighborhood Improvement
Program; Contracts #07-29-02 & #07-29-03; CFDA #14.218
(Project #2008-CDA48)

Dear Ms. Melton:

Enclosed is a report of our fiscal monitoring review of City of St. Louis Board of Public Service, CDBG, Neighborhood Improvement Program, for the period January 1, 2007 through April 30, 2008. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Board of Public Service. Our fieldwork was completed on May 16, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Community Development Administration (CDA) to provide fiscal monitoring to all grant sub recipients.

If you have any questions, please contact me at (314) 622-4723.

Sincerely,

A handwritten signature in black ink, appearing to read "Mohammad H. Adil".

Mohammad H. Adil, CPA
Internal Audit Manager

Enclosure

cc: Lorna Alexander, Fiscal Coordinator, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**BOARD OF PUBLIC SERVICE
NEIGHBORHOOD IMPROVEMENT PROGRAM
CONTRACTS #07-29-02 AND #07-29-03
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2007 THROUGH APRIL 30, 2008

PROJECT #2008-CDA48

DATE ISSUED: AUGUST 8, 2008

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER
HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
BOARD OF PUBLIC SERVICE
NEIGHBORHOOD IMPROVEMENT PROGRAM**

**FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH APRIL 30, 2008**

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**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
BOARD OF PUBLIC SERVICE
NEIGHBORHOOD IMPROVEMENT PROGRAM**

**FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH APRIL 30, 2008**

INTRODUCTION

Background

Contract Name: City of St. Louis Board of Public Service,
Community Development Block Grant

Contract Numbers: 07-29-02 & 07-29-03

CDFA Number: 14.218

Contract Periods: January 1, 2007 through December 31, 2007 (Contract #07-29-02)
October 1, 2007 through September 30, 2008 (Contract #07-29-03)

Contract Amounts: \$100,000 (Contract #07-29-02)
\$150,000 (Contract #07-29-03)

Contracts #07-29-02 and #07-29-03 provided Community Development Block Grant (CDBG) funds to City of St. Louis Board of Public of Service to undertake a program for renovating Fanetti Plaza and St. Louis Senior Center parking lots. These improvements addressed deferred street maintenance, creating a safer environment for low and moderate income persons who reside in the neighborhoods where the improvements occurred.

Purpose

The purpose of our review was to determine City of St. Louis Board of Public Service's compliance with federal-OMB Circular A-133, state and local CDBG requirements for the periods January 1, 2007 through April 30, 2008 and make recommendations for improvements as needed.

Scope and Methodology

We made inquiries regarding City of St. Louis Board of Public Services internal controls relating to the grant administered by the City of St. Louis Community Development Administration (CDA), tested evidence supporting the reports the department submitted to CDA and performed other procedures considered necessary. Our fieldwork was completed on May 16, 2008.

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
BOARD OF PUBLIC SERVICE
NEIGHBORHOOD IMPROVEMENT PROGRAM**

**FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH APRIL 30, 2008**

CONCLUSION AND SUMMARY OF CURRENT OBSERVATIONS

Conclusion

We found no evidence to suggest that the City of St. Louis, Board of Public Service, Neighborhood Capital Improvement Program, did not fully comply with federal-OMB Circular A-133, state and local CDBG requirements.

Status of Prior Observations

The City of St. Louis Board of Public Service' previous fiscal monitoring report dated December 22, 2006, contained no observations.

A-133 Status

The City of St. Louis Board of Public Service is part of the City of St. Louis and is covered under the City's A-133 audit report.

Summary of Current Observations

We did not have any observations.